



Filing a Return as a LNG Vendor Manual Data Entry

FILE AND PAY AT:

http://sd.gov/epath

BENEFITS OF EPATH

- Provides 24/7 access to file and pay returns by electronic means
- Easy Data entry or Data upload
- System does all calculations
- Pay by ACH Debit or ACH Credit

Features

- Amend returns online
- Review returns, payments, outstanding returns, and account balances
- Make payments
- View pending payments and make changes to pending payments
- Use bank account for a one-time payment or save account information for future payments
- Use one EPath account to file and pay taxes for multiple licenses for same owner
- Assign additional users access to specific licenses on your EPath account
- Change your password, security questions, and email address at any time



EPath Help

Login >

Log in to your Account

Username: Password:

Forgot your Password?

Continue

Create an Account

If you are not already using EPath to access your account, create an account now.

Create Account

Watch Video on Creating an Account

Use EPath to file and pay the following taxes:

911 Emergency Surcharge

Bank Franchise Tax

Contractors' Excise Tax

Sales and Use Tax

Motor Fuel:

Biodiesel Producer Blender

Ethanol Producer Ethanol Broker

Importer/Exporter LNG

LPG User LPG Vendor

Supplier

If you don't have an EPath account and Make a Payment > need to make a payment by ACH Debit or Credit Card for the Taxes Listed above.

If you owe tax and do not have a tax license, please call 1-800-829-9188.

Due Dates Calendar

Please refrain from using the browser's back button while using this site. This site uses SSL (Secure Sockets Layer) encryption to protect your information.

Privacy Statement



Each • has help information, simply point to the • to display the information.

Main Menu >

File and/or pay taxes.

- ▶ File or Amend Return/Payment ¹
- ► Upload Additional Documentation 19

Select an account function to perform.

- ► Add/Edit User Accounts ①
- Cancel Licenses
- ▶ Print License Card

View History.

- ▶ View Account Activity ¹
- ► View Pending Items ①

► Payment Only ①

- ▶ Change Profile ¹ •
- ► Add a License
- ▶ View Deleted Electronic Payments ①

Log out

Main Menu 🗲 File and/or pay taxes. File or Amend Return/Payment 🖯 Payment Only 6 Upload Additional Documentation 6

Tax Return Filing Menu >

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

--Please select a Period--FEB 2016 (Monthly Return)

JAN 2016 (Monthly Return) DEC 2015 (Monthly Return)

NOV 2015 (Monthly Return)

OCT 2015 (Monthly Return) SEP 2015 (Monthly Return) vianuai Data Enti

Note: Only returns currently due or past due may be filed. Returns may be filed on or after the first of the month after the reporting period. (Example: May return is available June 1)

If the return you wish to file or amend is not listed under any of the three options, please call 1-800-829-9188.

3000-1000-LN Wonder Woman Corporations (LNG Vendor)

Filing Options File a Return For: 🔾 Amend a Return For: 🐧 O Edit a Saved Return: Select the Data Entry Method:

dropdown boxes to

Step 1: Use the display license numbers and returns

Step 2: Choose from Filing Options to file, amend, or edit returns

Log out

Back

Next

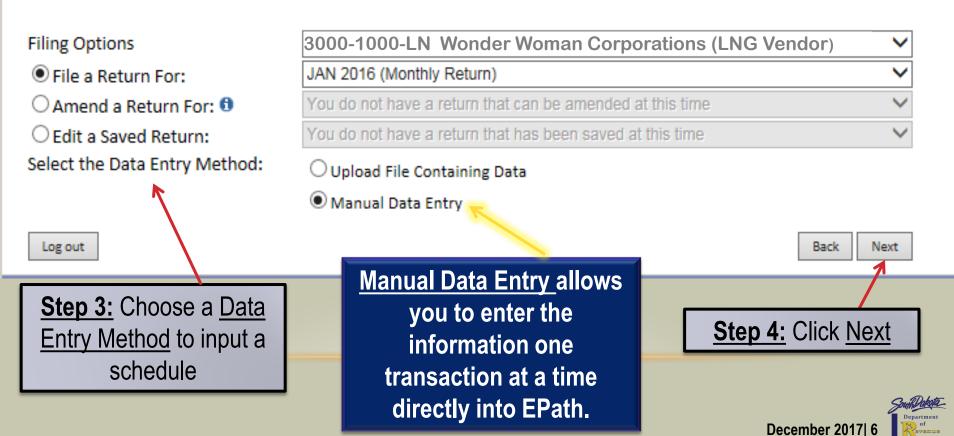
Example: Manual Entry

Tax Return Filing Menu ≻

Select the license, filing option and period. When finished click the 'Next' button on the bottom of the page.

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PRODUCT TYPES, SCHEDULE TYPES, AND MODE OF TRANSFER

❖ You will only be reporting liquid natural gas sales so the product type entered will always be 225. Depending on the type of activity conducted, below are the schedule types and modes that you will use. When uploading an electronic schedule the following schedule types will automatically record the gallons you report on the line listed in the description box.

Schedule Type	<u>Description</u>
6d	This schedule type will be used to report transactions of LNG that was sold tax exempt to other licensed LNG Vendors. This amount will be reported on <u>Line 1</u> of the tax return.
10a	This schedule type will be used to report transactions of LNG that was sold tax exempt for agricultural use. This amount will be reported on <u>Line 2</u> of the tax return.
8	This schedule type will be used to report transactions of LNG that was sold tax exempt to the federal government. This amount will be reported on <u>Line 3</u> of the tax return.
7	This schedule type will be used to report transactions of LNG that was exported out of South Dakota. This amount will be reported on Line 4 of the tax return.
5	This schedule type will be used to report transactions where LNG was sold for use or used in licensed motor vehicles upon which fuel tax is due. This amount will be reported on Line 6 of the tax return.

How the fuel was transported will also need to be listed on the schedule. Below are the codes that will be used and what they stand for.

<u>Mode</u>	<u>Description</u>
J	Truck
R	Rail Car
В	Barge
PL	Pipeline

Example: Return Data Entry

Step 1: Enter the information from your records into each box.

The Purchaser's FEIN or Social Security can be substituted for 999999999 if they are not available

Return Data Entry >

Enter the information for each listing in the fields provided below and click the 'Save' button to add/edit the listing. You may delete or edit records after they have been added. When done entering all listings click the 'Next' button to continue.

Data Entry>

Main Menu

Logout

CNG Vendor CNG Summary Payment Method

Make Payment Verify Info

Schedule Type Product Type

Carrier Name

Carrier FEIN

Mode

Origin State

Save

8-Gallons sold to US government (tax-ex Destination State

224- Compressed Natural Gas(CNG) Sold To

ABC Purchaser's FEIN

Date Shipped 1 123456789

Clear form after updates

Manifest Number

Gross Gallons

1500

SD

DEF

99999999

01/01/2016

12345

Filing JAN 2016 Return For 3000-1000-LN

Step 2:

Once you have entered in all of the information

click Save.

Cancel Page 0 of 0 | Total Records: 0

clear the form to enter the next transaction.

Save Schedule Information

If you check this box it will

Step 3: Click Next.

Date Shipped is

the Transaction

Date

EPATH - Motor Fuel >

Filing JAN 2016 Return For 3000-1000-LN

Liquefied Natural Gas Return

File Definition File Layout File Upload File Preview

Main Menu

Logout

Liquefied N. Gas> LN Summary Payment Method

Make Payment Verify Info

Gallons sold tax-unpaid to other licensed LN vendors	3,600	
2. Gallons sold tax-unpaid for agricultural (exempt) use	0	
3. Gallons tax-unpaid to exempt government agencies	3,600	
4. Gallons exported from South Dakota	4.800	

5. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your sales tax return

6. Gallons sold for use or used in lisensed vehicles upon which fuel tax is due.

6. Gallons sold for use or used in licensed vehicles upon which fuel tax is due

7. Total LN Gallons Sold or Exported (Add Lines 1,2,3,4,5, and 6)

INVENTORY RECONCILIATION

8. Beginning LN Inventory

SALES SUMMARY

9. Total gallons received during the month or brought into South Dakota

10. Total gallons to be accounted for (Add Lines 8 and 9)

11. Total gallons sold or exported (Record amount from Line 7 here)

12. Ending LNG Inventory (Subtract Line 11 from Line 10)

INVENTORY RECONCILIATION

13. Fuel Taxable Sales (Record Amount from Line 6 here)

14. Fuel Tax Rate

15. Fuel Tax Liability for this reporting period (Multiply amount on Line 13 by tax rate on Line 14)

16. Interest

17. Penalty

18. Total Remittance (Add lines 15, 16, and 17)

Calculate

\$10.00 Click Next

12,000

12,000

-12,000

\$0.14

\$0.00

\$0.00

\$10.00

Back

entries before continuing on in the process.

TIP: Calculate

Step 1: Lines 5, 8, and 9 are entered in manually

Step 3: Click Next

December 2017| 9

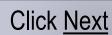
Step 2: Click Calculate

EPATH - Motor Fuel >

Filing JAN 2016 Return For 3000-1000-LN

Main Menu Logout	Liquefied Natural Gas Return	
Logout	SALES SUMMARY	
File Definition	Gallons sold tax-unpaid to other licensed LNG Vendors (Attach Uniform Schedule of Disbursements - Type 6d)	3,600
File Layout	2. Gallons sold tax-unpaid for agricultural (exempt) use	0
File Upload	(Attach Uniform Schedule of Disbursements - Type 10a)	
File Preview	3. Gallons sold tax-unpaid to exempt government agencies	3,600
Liquefied N. Gas	(Attach Uniform Schedule of Disbursement - Type 8)	
LN Summary>	4. Gallons exported from South Dakota	4,800
Payment Method	(Attach Uniform Schedule of Disbursements - Type 7)	ا م
Make Payment	5. Gallons sold on which South Dakota sales tax is due and will be reported and remitted on your	0
	sales tax return	ا م
Verify Info	6. Gallons sold for use or used in licensed vehicles upon which fuel tax is due	0
	(Attach Uniform Schedule of Disbursements - Type 5) 7. Total LNG Gallons Sold or Exported (Add Lines 1,2,3,4,5, and 6)	12,000
	INVENTORY RECONCILIATION	12,000
	8. Beginning LNG Inventory	12.000
	9. Total gallons received during the month or brought into South Dakota	12,000
	10. Total gallons to be accounted for (Add Lines 8 and 9)	12,000
	11. Total gallons sold or exported (Record amount from Line 7 here)	12,000
	12. Ending LNG Inventory (Subtract Line 11 from Line 10)	0
	TAX CALCULATION AND REMITTANCE	
	13. Fuel Taxable Sales (Record Amount from Line 6 here)	0
	14. Fuel Tax Rate	\$0.14
	15. Fuel Tax Liability (Multiply amount on Line 13 by tax rate on Line 14)	\$0.00
	16. Interest	\$0.00
	17. Penalty	\$10.00
	18. Total Remittance (Add lines 15, 16, and 17)	\$10.00
	E	Back Next

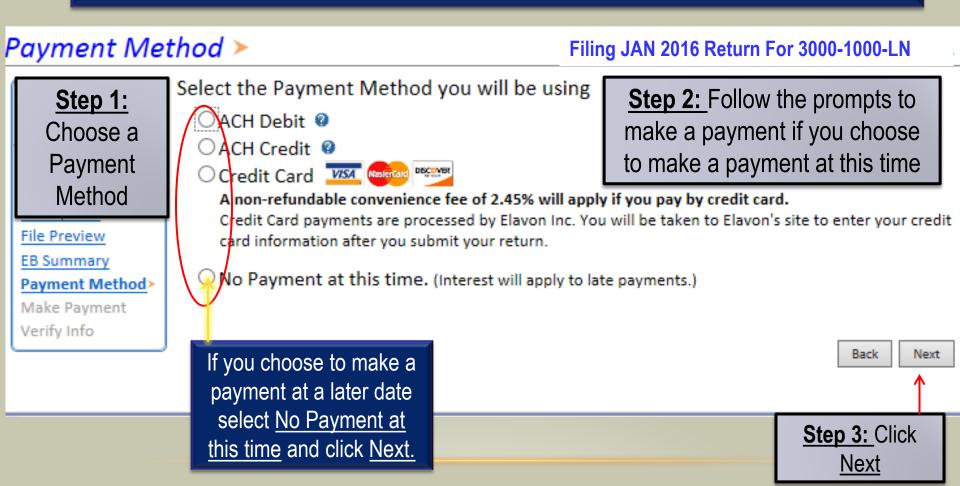
TIP: Always remember to review your entries before continuing on in the process.





Example: Returns with Tax Due

On the <u>Payment Method</u> page you have the option to pay the tax amount due on your LNG Vendor Return. If no tax is due you will not reach this page.



Verify Information >

Main Menu Logout

File Definition

File Layout

File Upload

File Preview

Liquefied N. Gas

LN Summary

Payment Method

Make Payment

Verify Info>

Please verify your Return information. Use the 'Back' button or select a link from the side menu to go to the appropriate page to fix the errors.

To submit your Return read the 'Filing Agreement', enter your log in password, and click the 'Submit' button.

Return Information

License: 3000-1000-LN

Name: WONDER WOMAN CORPORATIONS

File Code: Required Calendar Monthly

Period: 01/2017

Return Due Date: 3/23/2016

Return Type: LN - Original

Total Tax Due: \$10.00 Interest/Penalty: \$10.00 Total Due: \$10.00 Payment Type: None

Filing Agreement

By rekeying my log in password I declare and affirm under penalty of perjury that this return has been examined by me, and to the best of my knowledge and belief is in all things true and correct. I understand that by submitting this return electronically it is my intention to have the South Dakota Department of Revenue accept it as filed.



Login Password: ••••••

Back

Submit

Reminder: Clicking Submit will finalize the filing process. Make sure to look everything over one last time.

Confirmation Information >

Confirmation

Confirmation Number: 112490641694570825

Date Submitted: Jun 22, 2016 12:49 PM

Return

License: 3000-1000-LN

Period: 01/2016

Return Type: LN - Original

Return Due Date: Mar 23, 2016

Total Amount Due: \$10.00

View/Print Full Return

Please Note: You will
NOT be able to print
your return after you
return to the main menu.
Click View/ Print Full

Return to print your return

Print

Main Menu



Find additional information and instructions for using EPath at: http://dor.sd.gov/epath/

Questions?

Call: **605.773.8178**

Email: <u>sdmotorfuel@state.sd.us</u>